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ABSTRACT

Supporting performance objective 38 of the V-TECS (Vocational-Technical Education Consortium of States) Secretarial Catalog, both a set of student materials and an instructor's manual on processing accounts payable invoices are included in this packet, which is one of a series. The student materials include ten invoices and receiving documents and instructions for processing the information accurately. The instructor's manual includes related notes to the teacher and answer keys for evaluating the completed task. (BM)

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ED155454

PROCESSING ACCOUNTS PAYABLE INVOICES

STUDENT MANUAL

Prepared by

Mrs. Peggy C. McElveen

These materials support
Performance Objective 38 of the
V-TECS Secretarial Catalog

State Department of Education
Office of Vocational Education
Office Occupations Education
Columbia, South Carolina 29201

In Cooperation With

Vocational Education Media Center
Clemson University
Clemson, South Carolina 29631

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STUDENT MATERIALS

PROCESSING ACCOUNTS PAYABLE INVOICES

INTRODUCTION

All businesses purchase items for which they have to make payment. The seller of the goods bills a buyer on a form called an invoice. An employee of the purchasing firm has the responsibility of checking each invoice to see if the goods they are being billed for arrived undamaged. This is done by comparing the invoice to the receiving report that was completed when the goods arrived.

After the invoice has been verified, all mathematical computations made by the seller must be checked. This is called verifying the extensions.

In the business world most sellers of goods allow a discount if payment is received within a specified period of time. On all invoices there is a blank in which the terms of the sale are stated. The following is a notation that might appear on an invoice regarding the terms of payment:

2/10, n/30

This means that a 2% discount will be given if payment is received within 10 days of the invoice date and the entire amount of the invoice will be due within 30 days. The terms notation may vary from seller to seller. However, the first section states the amount of the discount allowed provided payment is made within the designated number of days. The second section tells when the bill must be paid in full.

By paying invoices within the discount period businesses can save large sums of money. Therefore, they usually want to take advantage of this savings. The employee responsible for processing all invoices for payment must figure the cash discount and write on the invoice the final day payment can be made without losing the discount. Once this has been completed, the invoice is placed in the unpaid file. In this file is a folder for each day of the month. The invoice is then put in the folder for the day the bill must be paid without losing the cash discount.

Each day the employee who is responsible for paying the invoices writes a check for each invoice found in the unpaid file for that day. After the check is written, the date paid and check number is indicated on the invoice.

By following this procedure the firm never pays for damaged goods or those they did not receive. Nor do they lose cash discounts or pay invoices until the exact due date.

Once you become employed, you may have the task of processing invoices for payment and writing checks for payment when due. To make sure you will be capable of doing this, you are going to handle the payment of ten invoices.

PERFORMANCE OBJECTIVE

Given 10 unpaid invoices and receiving documents, process each invoice for payment and filing after payment, with no cash discounts lost. You must process all invoices with 100% accuracy.

INSTRUCTIONS

The following is the performance guide you are to follow:

1. Verify goods or services received with invoice
2. Verify extensions
3. Mark due date
4. Sort according to payment due
5. Hold in unpaid invoice file
6. Process for payment within discount period
   a. calculate discount
   b. calculate amount of payment
7. Prepare for filing when paid

Provided in this packet are invoices for purchased goods and receiving reports for a business firm. You are to verify the goods received against the invoice. If any items were not received, deduct them from the invoice. Cash discounts are to be figured and the date of payment is to be recorded on the invoice. Freight charges are never to be discounted.

The ten invoices are to be sorted in reference to payment date. The first invoice to be paid is to be on top, and the last one to be paid is to be on the bottom.

Using the ten checks provided in this packet, a check is to be written for each invoice. Checks numbering 101 through 110 are to be used, there is a $20,000 balance in the checking account, and no deposits will be made during the period the checks are written.

On page 3 is an illustration of an invoice and a receiving document that was processed for payment. The invoice was paid by check No. 4567 prior to beginning this task.

When this task is completed, all invoices and checks are to be taken to your instructor for evaluation. If you performed this task correctly, you will be given your next assignment. However, if you did not complete the task satisfactorily, your instructor may have you repeat this packet.

INVOICE NO. 2222

Yeager's Nursery
Frederick Street
Gaffney, SC 29340

SOLD TO: Gaffney Dyers, Incorporated
Cherokee Boulevard
Gaffney, SC 29340

SHIPPED TO: Gaffney Dyers, Incorporated
Cherokee Boulevard
Gaffney, SC 29340

DATE	YOUR ORDER NUMBER	TERMS	SHIPPED VIA
May 5, 19--	4563	5/10, n/30	Delivered by Vendor

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
12	Holly shrubs, 4 feet	25.00	300.00
	4% Sales Tax		12.00
	312.00 .05 15.6000 312.00 15.60 296.40		
	No Delivery Charges		

	Date	Initials
Received	5/6/--	JA
Extensions Verified	5/6/--	DJ
Discount Computed	5/6/--	DJ
Payment Date	5/13/--	DJ
Paid	5/13/--	DJ
Check No. 4567	Amount 296.40	

SALES PERSON John Robert Yeager **INVOICE TOTAL** 312.00

GAFFNEY DYERS, INCORPORATED **RECEIVING REPORT**

Received From: Yeager's Nursery
Frederick Street
Gaffney, SC 29340

Via delivered by vendor **Charges**

Date May 6, 19--
Checked By John Adler
Satisfactory X Yes ____ No

QUANTITY	DESCRIPTION	WEIGHT
12	4 feet holly shrubs	

Remarks

A to Z Textile Machinery, Inc.
4000 Wilkinson Boulevard
Charlotte, NC 28208

INVOICE NO. 4878

SOLD TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

SHIPPED TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

DATE	YOUR ORDER NUMBER	TERMS	SHIPPED VIA
May 2, 19--	59682	5/10, n/30	Southern Freight Lines

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
1	500 gallon aluminum vat	750.00	750.00
1	250 gallon aluminum vat	395.00	395.00
			1,145.00
	4% Sales Tax		45.80
			1,190.80
	Freight Charges		102.50

	Date	Initials
Received		
Extensions Verified		
Discount Computed		
Payment Date		
Paid		
Check No.	Amount	

SALES PERSON Fred Balsom **INVOICE TOTAL** 1,293.30

GAFFNEY DYERS, INCORPORATED **RECEIVING REPORT**

Received From: A to Z Textile Machinery, Inc.
400 Wilkinson Boulevard
Charlotte, NC 28208

Via Southern Freight Lines **Charges** 102.50

Date May 4, 19--
Checked By John Adler
Satisfactory X Yes No

QUANTITY	DESCRIPTION	WEIGHT
1	500 gallon aluminum vat	
1	250 gallon aluminum vat	

Remarks

ACCOUNTS PAYABLE COPY
VII F–4

Spartan Office Supply Company
Hillcrest Shopping Center
Spartanburg, SC 29301

INVOICE NO. 87296

SOLD TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

SHIPPED TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

DATE	YOUR ORDER NUMBER	TERMS	SHIPPED VIA
May 5, 19--	58689	10/10, n/30	United Parcel Service

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
12	Royal No. 659 Typewriter Ribbons	1.95	23.40
12	Reams of Mimeograph Paper	3.25	39.00
2	Quires of Stencils	6.00	12.00
			74.40
	4% Sales Tax		2.98
			77.38
	Freight Charges		2.40

	Date	Initials
Received		
Extensions Verified		
Discount Computed		
Payment Date		
Paid		
Check No.	Amount	

SALES PERSON Andrew O'Neil **INVOICE TOTAL** 79.78

GAFFNEY DYERS, INCORPORATED

RECEIVING REPORT

Received From: Spartan Office Supply Company
Hillcrest Shopping Center
Spartanburg, SC 29301

Via United Parcel Service **Charges** 2.40

Date May 8, 19--
Checked By John Adler
Satisfactory X Yes No

QUANTITY	DESCRIPTION	WEIGHT
12	Royal #659 typewriter ribbons	
12	Reams of mimeograph paper	
2	Quires of stencils	

Remarks

ACCOUNTS PAYABLE COPY
VII F–5

Dorsey's Incorporated
84 Ledford Road
Rock Hill, SC 29730

INVOICE NO. 5926

SOLD TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

SHIPPED TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

DATE	YOUR ORDER NUMBER	TERMS	SHIPPED VIA
May 7, 19--	58701	2/10, n/30	Avondale Shippers

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
1	L-Shaped Pedestal Desk - Beige - No. 4835	489.50	489.50
1	Secretarial Posture Chair - Beige - No. 326	119.95	119.95
			609.45
	4% Sales Tax		24.58
			634.03
	Freight Charges		26.75
SALES PERSON Henry Campbell		**INVOICE TOTAL**	660.78

	Date	Initials
Received		
Extensions Verified		
Discount Computed		
Payment Date		
Paid		
Check No.	Amount	

GAFFNEY DYERS, INCORPORATED

RECEIVING REPORT

Received From: Dorsey's Incorporated
84 Ledford Road
Rock Hill, SC 29730

Via Avondale Shippers Charges 26.75

Date May 9, 19--
Checked By John Adler
Satisfactory X Yes No

QUANTITY	DESCRIPTION	WEIGHT
1	L-Shaped Pedestal Desk - Beige - #4835	
1	Secretarial Posture Chair - Beige - #326	

Remarks

ACCOUNTS PAYABLE COPY
VII F–6

Maxine's Interiors
711 South Pine Street
Spartanburg, SC 29301

INVOICE NO. 9456

SOLD TO: Gaffney Dyers, Inc
Cherokee Boulevard
Gaffney, SC 29340

SHIPPED TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

DATE	YOUR ORDER NUMBER	TERMS	SHIPPED VIA
May 21, 19--	58702	10/10, n/30	United Parcel Service

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
1	16'' x 20'' Duck Print - Pine Frame	200.00	200.00
2	8'' x 10'' Bird Prints - Pine Frames	24.50	49.00
			249.00
	4% Sales Tax		8.96
			257.96
	Delivery Charges		4.80
SALES PERSON	Maxine Gilstrom	INVOICE TOTAL	262.76

	Date	Initials
Received		
Extensions Verified		
Discount Computed		
Payment Date		
Paid		
Check No.	Amount	

GAFFNEY DYERS, INCORPORATED

RECEIVING REPORT

Received From: Maxine's Interiors
711 South Pine Street
Spartanburg, SC 29301

Via United Parcel Service Charges 4.80

Date May 23, 19--
Checked By John Adler
Satisfactory X Yes No

QUANTITY	DESCRIPTION	WEIGHT
1	16" x 20" Duck Print - Pine Frame	
2	8" x 10" Bird Prints - Pine Frames	

Remarks

ACCOUNTS PAYABLE COPY
VII F–7

Holston Mills, Inc.
Whitmire, SC 29178

INVOICE NO. 6752

SOLD TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

SHIPPED TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

DATE	YOUR ORDER NUMBER	TERMS	SHIPPED VIA
May 21, 19--	58704	2/10, n/30	Adair Motor Lines

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
5000	Yards of 54'' undyed cotton material - 100 yards per roll	.4525 yd.	2,262.00
	4% Sales Tax		90.48
			2,352.48
	Freight Charges		289.65
SALES PERSON James Freeman		INVOICE TOTAL	2,642.13

	Date	Initials
Received		
Extensions Verified		
Discount Computed		
Payment Date		
Paid		
Check No.	Amount	

GAFFNEY DYERS, INCORPORATED

RECEIVING REPORT

Received From: Holston Mills, Inc. Whitmire, SC 29178

Date May 24, 19--

Checked By John Adler

Satisfactory X Yes No

Via Adair Motor Lines Charges 289.65

QUANTITY	DESCRIPTION	WEIGHT
5,000	Yards of 54" undyed cotton material 100 yards per roll	

Remarks

ACCOUNTS PAYABLE COPY
VII F–8

Riley Motor Company
Chesnee Highway
Gaffney, SC 29340

INVOICE NO. 7509

SOLD TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

SHIPPED TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

DATE	YOUR ORDER NUMBER	TERMS	SHIPPED VIA
May 23, 19--	58706	10/10, n/30	Delivered by Vendor

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
1	4-door Pontiac Station Wagon with air conditioning, power steering, power brakes, radial tires - Serial No. 8924-87P456	5,842.68	5,842.68
	4% Sales Tax		233.71

	Date	Initials
Received		
Extensions Verified		
Discount Computed		
Payment Date		
Paid		
Check No.	Amount	

SALES PERSON Samuel Mills

INVOICE TOTAL 6,076.39

GAFFNEY DYERS, INCORPORATED

RECEIVING REPORT

Received From: Riley Motor Company
Chesnee Highway
Gaffney, SC 29340

Via Delivered by Vendor Charges None

Date May 25, 19--
Checked By John Adler
Satisfactory X Yes No

QUANTITY	DESCRIPTION	WEIGHT
1	4-door Pontiac Station Wagon with air conditioning, power steering, power brakes, radial tires — Serial # 8924-87P456	

Remarks

ACCOUNTS PAYABLE COPY
VII F–9

Colors, Incorporated
4500 West Jackson Boulevard
Charlotte, NC 28204

INVOICE NO. 6809

SOLD TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

SHIPPED TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

DATE	YOUR ORDER NUMBER	TERMS	SHIPPED VIA
May 23, 19--	58708	2/10, n/30	Southern Freight Lines

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
5	gallons Red dye No. 487	4.75	22.75
3	gallons Pink dye No. 462	4.55	9.10
4	gallons Burgandy dye No. 493	4.62	18.48
			50.23
	4% Sales Tax		5.09
			55.32
	Freight Charges		20.89

	Date	Initials
Received		
Extensions Verified		
Discount Computed		
Payment Date		
Paid		
Check No.	Amount	

SALES PERSON Kenneth Robinson **INVOICE TOTAL** 76.21

GAFFNEY DYERS, INCORPORATED **RECEIVING REPORT**

Received From: Colors, Incorporated
4500 West Jackson Boulevard
Charlotte, NC 28204

Via Southern Freight Lines **Charges** 20.89

Date May 26, 19--
Checked By John Adler
Satisfactory X Yes No

QUANTITY	DESCRIPTION	WEIGHT
5	gallons red dye # 487	
3	gallons pink dye # 462	
4	gallons burgandy dye # 493	

Remarks

ACCOUNTS PAYABLE COPY
VII F–10

Dawson Office Machines
28 West Granard Street
Gaffney, SC 29340

INVOICE NO. 8754

SOLD TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

SHIPPED TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

DATE	YOUR ORDER NUMBER	TERMS	SHIPPED VIA
May 24, 19--	58711	10/10, n/30	Delivered by Vendor

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
1	No. 36-D Olympia Printing Electronic Calculator	235.95	235.95
	4% Sales Tax		9.44

	Date	Initials
Received		
Extensions Verified		
Discount Computed		
Payment Date		
Paid		
Check No.	Amount	

SALES PERSON Henry Dawson **INVOICE TOTAL** 244.49

GAFFNEY DYERS, INCORPORATED

RECEIVING REPORT

Received From: Dawson Office Machines
28 West Granard Street
Gaffney, SC 29340

Via Delivered by Vendor **Charges** None

Date May 27, 19--
Checked By John Alder
Satisfactory X Yes No

QUANTITY	DESCRIPTION	WEIGHT
1	#36-D Olympia Printing Calculator (Electronic)	

Remarks

ACCOUNTS PAYABLE COPY
VII F–11

INVOICE NO. 3928

Fort Paper Products, Inc.
1109 West Chester Street
Lancaster, SC 29720

SOLD TO:
Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

SHIPPED TO:
Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

DATE	YOUR ORDER NUMBER	TERMS	SHIPPED VIA
May 26, 19--	58723	2/10, n/30	Seaborn Freight Lines

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
2,000	3 foot long rolls - 1/4'' compressed cardboard	.9235	1,847.00
	4% Sales Tax		73.88
			1,920.88
	Freight Charges		58.95
SALES PERSON		INVOICE TOTAL	1,979.83

	Date	Initials
Received		
Extensions Verified		
Discount Computed		
Payment Date		
Paid		
Check No.	Amount	

GAFFNEY DYERS, INCORPORATED

RECEIVING REPORT

Received From: Fort Paper Products, Inc.
1109 West Chester Street
Lancaster, SC 29720

Via Seaborn Freight Lines Charges 58.95

Date May 28, 19--
Checked By John Adler
Satisfactory X Yes No

QUANTITY	DESCRIPTION	WEIGHT
2,000	3 foot long rolls — 1/4" compressed cardboard	

Remarks

ACCOUNTS PAYABLE COPY
VII F–12

INVOICE NO. 1867

Williams Tire Company
120 South Limestone Street
Caffney, SC 29340

SOLD TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

SHIPPED TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

DATE	YOUR ORDER NUMBER	TERMS	SHIPPED VIA
May 27, 19--	58735	5/10, n/30	Delivered by Vendor

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
8	No. 619-X Truck Tires - Adler No. 4876	75.50	604.00
	4% Sales Tax		24.16

	Date	Initials
Received		
Extensions Verified		
Discount Computed		
Payment Date		
Paid		
Check No.	Amount	

SALES PERSON David Dixon **INVOICE TOTAL** 628.16

GAFFNEY DYERS, INCORPORATED **RECEIVING REPORT**

Received From: Williams Tire Company
120 South Limestone Street
Gaffney, SC 29340

Via Delivered by Vendor **Charges** none

Date May 29, 19--
Checked By John Adler
Satisfactory X Yes No

QUANTITY	DESCRIPTION	WEIGHT
8	#619-X Truck Tires - Adler #4876	

Remarks

ACCOUNTS PAYABLE COPY
VII F–13

No. _____

Balance

_____ 19 ____

To _____

For _____

Deposits		
Total		
Amount This Check		
Balance		

GAFFNEY DYERS, INCORPORATED
CHEROKEE BOULEVARD
GAFFNEY, SC 29340

FIRST FEDERAL BANK OF
GAFFNEY
Gaffney, SC 29340

_____ 19 ____ 67-346
532

Pay to the order of _____ $ _____

_____ Dollars

No. _____ _____

:0532...9034.. 6534 8516

16

No. _____

Balance

_____ 19 ____

To _____

For _____

Deposits		
Total		
Amount This Check		
Balance		

GAFFNEY DYERS, INCORPORATED
CHEROKEE BOULEVARD
GAFFNEY, SC 29340

FIRST FEDERAL BANK OF
GAFFNEY
Gaffney, SC 29340

_____ 19 ____ 67-346
532

Pay to the order of _____ $ _____

_____ Dollars

No. _____ _____

:0532...9034.. 6534 8516

17

VII F–14

PROCESSING ACCOUNTS PAYABLE INVOICES

INSTRUCTOR'S MANUAL

Prepared by

Mrs. Peggy C. McElveen

These materials support
Performance Objective 38 of the
V-TECS Secretarial Catalog

State Department of Education
Office of Vocational Education
Office Occupations Education
Columbia, South Carolina 29201

In Cooperation With

Vocational Education Media Center
Clemson University
Clemson, South Carolina 29631

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TEACHER'S MANUAL

INTRODUCTION:

This instructional packet contains materials for a student to perform the task of processing accounts payable invoices.

The V-TECS Secretarial, Stenographic, Typing, and Related Occupations Catalog lists this as one of the accounting and bookkeeping duties a student might encounter once employed.

The various job titles and the amount of time spent performing this task are as follows based on the stanine method.*

Job Title	Stanine
Secretary	Six
Stenographer	Five
Clerk-Typist	Five
Typist	Zero

*One to three - little time
Four to six - average amount of time
Seven to nine - great deal of time

On the basis of the survey, it will be beneficial for a student who is seeking employment, other than as a typist, to experience performing this task.

PERFORMANCE OBJECTIVES

In this packet you will find a student booklet which introduces the task to be performed. The student will be given ten accounts payable invoices, receiving reports, and checks. Process the invoices for payment using the performance guide on the following page. This task is to be completed with 100% accuracy.

INSTRUCTIONS

The student will follow this performance guide:

1. Verify goods or services received with invoice
2. Verify extensions
3. Indicate due date
4. Sort according to payment date
5. Hold in unpaid invoice file
6. Process for payment within discount period
   a. calculate deposit
   b. calculate amount of payment
7. Prepare for filing when paid

NOTES TO TEACHER

To prepare this packet for student use, duplicate the following forms provided in the student manual and place them in the student manual.

10 accounts payable invoices (different ones)
10 receiving reports (different ones)
10 blank checks (all the same)

The teacher keys for this task are located in this manual.

A to Z Textile Machinery, Inc.
4000 Wilkinson Boulevard
Charlotte, NC 28208

TEACHER KEY

INVOICE NO. 4878

SOLD TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

SHIPPED TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

DATE	YOUR ORDER NUMBER	TERMS	SHIPPED VIA
May 2, 19--	59682	5/10, n/30	Southern Freight Lines

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
1	500 gallon aluminum vat	750.00	750.00
1	250 gallon aluminum vat	395.00	395.00
			1,145.00
	4% Sales Tax		45.80
	1,190.80 / 59.54 / 1,131.26 / 102.50 / 1,233.76		1,190.80
	Freight Charges		102.50

	Date	Initials
Received	5/4/--	SD
Extensions Verified	OK	SD
Discount Computed		SD
Payment Date	5/12/--	SD
Paid	5/12/--	SD
Check No. 101	Amount 1,233.76	

SALES PERSON Fred Balsom

INVOICE TOTAL 1,293.30

GAFFNEY DYERS, INCORPORATED

RECEIVING REPORT

Received From: A to Z Textile Machinery, Inc.
4000 Wilkinson Boulevard
Charlotte, NC 28208

Via Southern Freight Lines **Charges** 102.50

Date May 4, 19--
Checked By John Adler
Satisfactory X Yes No

QUANTITY	DESCRIPTION	WEIGHT
1	500 gallon aluminum vat	
1	250 gallon aluminum vat	

Remarks

ACCOUNTS PAYABLE COPY
VII F–18

INVOICE NO. 87296

Spartan Office Supply Company
Hillcrest Shopping Center
Spartanburg, SC 29301

TEACHER KEY

SOLD TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

SHIPPED TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

DATE	YOUR ORDER NUMBER	TERMS	SHIPPED VIA
May 5, 19--	58689	10/10, n/30	United Parcel Service

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
12	Royal No. 659 Typewriter Ribbons	1.95	23.40
12	Reams of Mimeograph Paper	3.25	39.00
2	Quires of Stencils	6.00	12.00
			74.40
	4% Sales Tax		2.98
			77.38
	Freight Charges		2.40
SALES PERSON Andrew O'Neil		INVOICE TOTAL	79.78

77.38
- 7.74
69.64
2.40
72.04

	Date	Initials
Received	5/8/--	AS
Extensions Verified	OK	AS
Discount Computed		AS
Payment Date	5/15/--	AS
Paid	5/15/--	AS
Check No. 102	Amount 72.04	

GAFFNEY DYERS, INCORPORATED

RECEIVING REPORT

Received From: Spartan Office Supply Company
Hillcrest Shopping Center
Spartanburg, SC 29301

Via United Parcel Service Charges 2.40

Date May 8, 19--
Checked By John Adler
Satisfactory X Yes No

QUANTITY	DESCRIPTION	WEIGHT
12	Royal #659 typewriter ribbons	
12	Reams of mimeograph paper	
2	Quires of stencils	

Remarks

ACCOUNTS PAYABLE COPY
VII F–19

INVOICE NO. 5926

Dorsey's Incorporated
84 Ledford Road
Rock Hill, SC 29730

TEACHER KEY

SOLD TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

SHIPPED TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

DATE	YOUR ORDER NUMBER	TERMS	SHIPPED VIA
May 7, 19--	58701	2/10, n/30	Avondale Shippers

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
1	L-Shaped Pedestal Desk - Beige - No. 4835	489.50	489.50
1	Secretarial Posture Chair - Beige - No. 326	119.95	119.95
			609.45
	4% Sales Tax		~~24.50~~ ~~24.38~~
	633.83 12.68 621.15 26.75 647.90		~~634.02~~ 633.83
	Freight Charges		26.75
SALES PERSON	Henry Campbell	INVOICE TOTAL	~~660.77~~ 660.58

	Date	Initials
Received	5/9/--	DJ
Extensions Verified	error	DJ
Discount Computed		DJ
Payment Date	5/17/--	DJ
Paid	5/17/--	DJ

Check No. 103 Amount #647.90

GAFFNEY DYERS, INCORPORATED

RECEIVING REPORT

Received From: Dorsey's Incorporated
84 Ledford Road
Rock Hill, SC 29730

Via Avondale Shippers Charges 26.75

Date May 9, 19--
Checked By John Adler
Satisfactory X Yes No

QUANTITY	DESCRIPTION	WEIGHT
1	L-Shaped Pedestal Desk - Beige - #4835	
1	Secretarial Posture Chair - Beige - #326	

Remarks

ACCOUNTS PAYABLE COPY
VII F–20

INVOICE NO. 9456

Maxine's Interiors
711 South Pine Street
Spartanburg, SC 29301

TEACHER KEY

SOLD TO:
Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

SHIPPED TO:
Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

DATE	YOUR ORDER NUMBER	TERMS	SHIPPED VIA
May 21, 19--	58702	10/10, n/30	United Parcel Service

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
1	16'' x 20'' Duck Print - Pine Frame	200.00	200.00
2	8'' x 10'' Bird Prints - Pine Frames	24.50	49.00
			249.00
	4% Sales Tax		9.96 ~~8.96~~
	258.96 2590 233.06 4 80 237.86		~~257.96~~ 258.96
	Delivery Charges		4.80
SALES PERSON	Maxine Gilstrom	INVOICE TOTAL	~~262.76~~ 263.76

	Date	Initials
Received	5/29/--	JD
Extensions Verified	error	JD
Discount Computed		JD
Payment Date	5/31/--	JD
Paid	5/31/--	JD
Check No. 104	Amount 237.86	

GAFFNEY DYERS, INCORPORATED

RECEIVING REPORT

Received From: Maxine's Interiors
711 South Pine Street
Spartanburg, SC 29301

Via United Parcel Services Charges 4.80

Date May 23, 19--
Checked By John Adler
Satisfactory X Yes No

QUANTITY	DESCRIPTION	WEIGHT
1	16" x 20" Duck Print - Pine Frame	
2	8" x 10" Bird Prints - Pine Frames	

Remarks

ACCOUNTS PAYABLE COPY
VII F–21

INVOICE NO. 6752

Holston Mills, Inc.
Whitmire, SC 29178

TEACHER KEY

SOLD TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

SHIPPED TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

DATE	YOUR ORDER NUMBER	TERMS	SHIPPED VIA
May 21, 19--	58704	2/10, n/30	Adair Motor Lines

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
5000	Yards of 54'' undyed cotton material - 100 yards per roll	.4525 yd.	2,262.~~00~~ 50
	4% Sales Tax		90.~~46~~ 50
			2,353.00 ~~2,352.46~~
	Freight Charges		289.65
SALES PERSON	James Freeman	INVOICE TOTAL	2,642.~~65~~

2,353.00
47.06
2,305.94
289.65
2,595.59

	Date	Initials
Received	5/24/--	JD
Extensions Verified	errors	JD
Discount Computed		JD
Payment Date	5/31/--	JD
Paid	5/31/--	JD
Check No. 105	Amount 2,595.59	

GAFFNEY DYERS, INCORPORATED

RECEIVING REPORT

Received From: Holston Mills, Inc.
Whitmire, SC 29178

Date May 24, 19--
Checked By John Adler
Satisfactory X Yes No

Via Adair Motor Lines Charges 289.65

QUANTITY	DESCRIPTION	WEIGHT
5,000	yards of 54" undyed cotton material 100 yards per roll	

Remarks

ACCOUNTS PAYABLE COPY
VII F–22

INVOICE NO. 7509

Riley Motor Company
Chesnee Highway
Gaffney, SC 29340

TEACHER KEY

SOLD TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

SHIPPED TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

DATE	YOUR ORDER NUMBER	TERMS	SHIPPED VIA
May 23, 19--	58706	10/10, n/30	Delivered by Vendor

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
1	4-door Pontiac Station Wagon with air conditioning, power steering, power brakes, radial tires - Serial No. 8924-87P456	5,842.68	5,842.68
	4% Sales Tax		233.71
	6,076.39 - 607.64 5,468.75		

	Date	Initials
Received	5/25/--	JD
Extensions Verified	OK	JD
Discount Computed	figured	JD
Payment Date	6/2/--	JD
Paid	6/2/--	JD
Check No. 106	Amount 5,468.75	

SALES PERSON Samuel Mills **INVOICE TOTAL** 6,076.39

GAFFNEY DYERS, INCORPORATED **RECEIVING REPORT**

Received From: Riley Motor Company
Chelnee Highway
Gaffney, SC 29340

Date May 25, 19--
Checked By John Adler
Satisfactory X Yes No

Via Delivered by Vendor **Charges** None

QUANTITY	DESCRIPTION	WEIGHT
1	4-door Pontiac Station Wagon with air conditioning, power steering, power brakes, radial tires. Serial # 8924-87P456	

Remarks

ACCOUNTS PAYABLE COPY
VII F–23

Colors, Incorporated
4500 West Jackson Boulevard
Charlotte, NC 28204

TEACHER KEY

INVOICE NO. 6809

SOLD TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

SHIPPED TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

DATE	YOUR ORDER NUMBER	TERMS	SHIPPED VIA
May 23, 19--	58708	2/10, n/30	Southern Freight Lines

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
5	gallons Red dye No. 487	4.75	~~22.75~~ 23.75
3	gallons Pink dye No. 462	4.55	~~13.65~~ 13.45
4	gallons Burgandy dye No. 493	4.62	18.48
			~~50.23~~ 55.89
	4% Sales Tax		~~2.24~~ 2.24
			~~52.47~~ 58.12
	Freight Charges		20.89
		INVOICE TOTAL	~~72.96~~ 79.01

58.12
1.16
56.96
20.89
77.85

	Date	Initials
Received	5/26/--	SJ
Extensions Verified	errors	SJ
Discount Computed	figured	SJ
Payment Date	6/2/--	SJ
Paid	6/2/--	SJ
Check No. 107	Amount 77.85	

SALES PERSON Kenneth Robinson

GAFFNEY DYERS, INCORPORATED — **RECEIVING REPORT**

Received From: Colors, Incorporated
4500 West Jackson Boulevard
Charlotte, NC 28204

Date May 26, 19--

Via Southern Freight Lines Charges 20.89

Checked By John Adler

Satisfactory X Yes No

QUANTITY	DESCRIPTION	WEIGHT
5	gallons red dye # 487	
3	gallons pink dye # 462	
4	gallons burgandy dye # 493	

Remarks

ACCOUNTS PAYABLE COPY
VII F–24

Dawson Office Machines
28 West Granard Street
Gaffney, SC 29340

TEACHER KEY

INVOICE NO. 8754

SOLD TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

SHIPPED TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

DATE	YOUR ORDER NUMBER	TERMS	SHIPPED VIA
May 24, 19--	58711	10/10, n/30	Delivered by Vendor

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
1	No. 36-D Olympia Printing Electronic Calculator	235.95	235.95
	4% Sales Tax		9.44
	245.39 24.54 220.85		

	Date	Initials
Received	5/27--	JD
Extensions Verified	xxxx	JD
Discount Computed		JD
Payment Date	6/8--	JD
Paid	6/8--	JD
Check No. 108	Amount 220.85	

SALES PERSON Henry Dawson **INVOICE TOTAL** ~~245.39~~ 244.49

GAFFNEY DYERS, INCORPORATED

RECEIVING REPORT

Received From: Dawson Office Machines
28 West Granard Street
Gaffney, SC 29340

Via Delivered by Vendor Charges None

Date May 27, 19--
Checked By John Adler
Satisfactory X Yes No

QUANTITY	DESCRIPTION	WEIGHT
1	#36-D Olympia Printing Calculator (Electronic)	

Remarks

ACCOUNTS PAYABLE COPY
VII F–25

Fort Paper Products, Inc.
1109 West Chester Street
Lancaster, SC 29720

TEACHER KEY

INVOICE NO. 3928

SOLD TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

SHIPPED TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

DATE	YOUR ORDER NUMBER	TERMS	SHIPPED VIA
May 26, 19--	58723	2/10, n/30	Seaborn Freight Lines

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
2,000	3 foot long rolls - 1/4'' compressed cardboard	.9235	1,847.00
	4% Sales Tax		73.88
	1,920.88 38.42 1,882.46 58.95 1,941.41		1,920.88
	Freight Charges		58.95
SALES PERSON		INVOICE TOTAL	1,979.83

	Date	Initials
Received	5/29--	SD
Extensions Verified	OK	SD
Discount Computed		SD
Payment Date	6/5--	SD
Paid	6/5--	SD
Check No. 109	Amount 1,941.41	

GAFFNEY DYERS, INCORPORATED

RECEIVING REPORT

Received From: Fort Paper Products, Inc.
1109 West Chester Street
Lancaster, SC 29720

Via Seaborn Freight Lines Charges 58.95

Date May 28, 19--
Checked By John Adler
Satisfactory X Yes No

QUANTITY	DESCRIPTION	WEIGHT
2,000	3 foot long rolls - 1/4" compressed cardboard	

Remarks

ACCOUNTS PAYABLE COPY

INVOICE NO. 1867

Williams Tire Company
120 South Limestone Street
Gaffney, SC 29340

TEACHER KEY

SOLD TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

SHIPPED TO: Gaffney Dyers, Inc.
Cherokee Boulevard
Gaffney, SC 29340

DATE	YOUR ORDER NUMBER	TERMS	SHIPPED VIA
May 27, 19--	58735	5/10, n/30	Delivered by Vendor

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
8	No. 619-X Truck Tires - Adler No. 4876	75.50	604.00
	4% Sales Tax		24.16
	628.16 31.41 596.75		

	Date	Initials
Received	5/29/--	LD
Extensions Verified	OK	LD
Discount Computed		LD
Payment Date	6/6/--	LD
Paid	6/6/--	LD
Check No. 110	Amount 596.75	

SALES PERSON David Dixon

INVOICE TOTAL 628.16

GAFFNEY DYERS, INCORPORATED

RECEIVING REPORT

Received From: Williams Tire Company
120 South Limestone Street
Gaffney, SC 29340

Via Delivered by Vendor Charges None

Date May 29, 19--
Checked By John Adler
Satisfactory X Yes No

QUANTITY	DESCRIPTION	WEIGHT
8	#619-X Truck Tires - Adler #4876	

Remarks

ACCOUNTS PAYABLE COPY
VII F–27

TEACHER KEY

No. 101	Balance	20,000 00
May 12 19--		
To A to Z Textile Machinery, Inc.		
For Parts - Invoice # 4878		
Deposits		
Total		20,000 00
Amount This Check		1,233 76
Balance		18,766 24

GAFFNEY DYERS, INCORPORATED
CHEROKEE BOULEVARD
GAFFNEY, SC 29340

FIRST FEDERAL BANK OF GAFFNEY
Gaffney, SC 29340

May 12, 19 -- 67-346 / 532

Pay to the order of A to Z Textile Machinery, Inc. $1,233.76

Twelve hundred thirty-three and 76/100 ~ Dollars

No. 101

Student's Name

:0532...9034.. 6534 8516

No. 102	Balance	18,766 24
May 15 19 --		
To Spartan Office Supply Co.		
For Office Supplies - Invoice #8292		
Deposits		
Total		18,766 24
Amount This Check		72 04
Balance		18,694 20

GAFFNEY DYERS, INCORPORATED
CHEROKEE BOULEVARD
GAFFNEY, SC 29340

FIRST FEDERAL BANK OF GAFFNEY
Gaffney, SC 29340

May 15 19 -- 67-346 / 532

Pay to the order of Spartan Office Supply Co. $ 72.04

Seventy-two and 04/100 ~ Dollars

No. 102

Student's Name

:0532...9034.. 6534 8516

VII F-28

TEACHER KEY

No. 103

May 17, 19--

To Dorsey's Incorporated

For Desk + Chair - Invoice #5926

Deposits

	Balance	
	18,694	20
Total	18,694	20
Amount This Check	647	90
Balance	18,046	30

GAFFNEY DYERS, INCORPORATED
CHEROKEE BOULEVARD
GAFFNEY, SC 29340

FIRST FEDERAL BANK OF GAFFNEY
Gaffney, SC 29340
67-346
532

May 17, 19--

Pay to the order of Dorsey's Incorporated $ 647.90

Six hundred forty-seven and 90/100 ~ Dollars

No. 103

Student's Name

:0532...9034.. 6534 8516

No. 104

May 31, 19--

To Marline's Interiors

For Pictures - Invoice #9456

Deposits

	Balance	
	18,046	30
Total	18,046	30
Amount This Check	237	86
Balance	17,808	44

GAFFNEY DYERS, INCORPORATED
CHEROKEE BOULEVARD
GAFFNEY, SC 29340

FIRST FEDERAL BANK OF GAFFNEY
Gaffney, SC 29340
67-346
532

May 31 19--

Pay to the order of Marline's Interiors $ 237.86

Two hundred thirty-seven and 86/100 ~ Dollars

No. 104

Student's Name

:0532...9034.. 6534 8516

VII F-29

TEACHER KEY

No. 105

May 31, 19--

To Halston Mills, Inc.

For Cotton Material - Invoice #6752

Deposits

	Balance	
	17,808	44
Total	17,808	44
Amount This Check	2,595	59
Balance	15,212	85

GAFFNEY DYERS, INCORPORATED
CHEROKEE BOULEVARD
GAFFNEY, SC 29340

FIRST FEDERAL BANK OF GAFFNEY
Gaffney, SC 29340

May 31, 19 -- 67-346/532

Pay to the order of Halston Mills, Inc. $2,595.59

Twenty-five hundred ninety-five and 59/100 Dollars

No. 105

Student's Name

:0532...9034.. 6534 8516

No. 106

June 2, 19 --

To Riley Motor Company

For Station Wagon - Invoice #7509

Deposits

	Balance	
	15,212	85
Total	15,212	85
Amount This Check	5,468	75
Balance	9,744	10

GAFFNEY DYERS, INCORPORATED
CHEROKEE BOULEVARD
GAFFNEY, SC 29340

FIRST FEDERAL BANK OF GAFFNEY
Gaffney, SC 29340

June 2 19 -- 67-346/532

Pay to the order of Riley Motor Company $5,468.75

Fifty-four hundred sixty-eight and 75/100 Dollars

No. 106

Student's Name

:0532...9034.. 6534 8516

VII F-30

TEACHER KEY

No. 107

June 2, 19--

To Colors, Incorporated

For Dye - Invoice #6809

	Balance	
Deposits	9,744	10
Total	9,744	10
Amount This Check	77	85
Balance	9,666	25

GAFFNEY DYERS, INCORPORATED
CHEROKEE BOULEVARD
GAFFNEY, SC 29340

FIRST FEDERAL BANK OF GAFFNEY
Gaffney, SC 29340

June 2 19-- 67-346/532

Pay to the order of Colors, Incorporated $ 77.85

Seventy-seven and 85/100 Dollars

No. 107

Student's Name

:0532...9034.. 6534 8516

No. 108

June 3, 19--

To Dawson Office Machines

For Calculator - Invoice #8754

	Balance	
Deposits	9,666	25
Total	9,666	25
Amount This Check	220	85
Balance	9,445	40

GAFFNEY DYERS, INCORPORATED
CHEROKEE BOULEVARD
GAFFNEY, SC 29340

FIRST FEDERAL BANK OF GAFFNEY
Gaffney, SC 29340

June 3, 19-- 67-346/532

Pay to the order of Dawson Office Machines $220.85

Two hundred twenty and 85/100 Dollars

No. 108

Student's Name

:0532...9034.. 6534 8516

VII F-31

No. 109	Balance	9,445 40
June 5 19 --		
To Fast Paper Products, Inc.		
For Rolls - Invoice # 3928		
Deposits		
Total		9,445 40
Amount This Check		1,941 41
Balance		7,503 99

GAFFNEY DYERS, INCORPORATED
CHEROKEE BOULEVARD
GAFFNEY, SC 29340

FIRST FEDERAL BANK OF
GAFFNEY
Gaffney, SC 29340

June 5 19 -- 67-346 / 532

Pay to the order of Fast Paper Products, Inc. $1,941.41

Nineteen hundred forty-one and 41/100 — Dollars

No. 109

Student's Name

:0532...9034.. 6534 8516

No. 110	Balance	7,503 99
June 6, 19 --		
To Williams Tire Co.		
For Tires - Invoice # 1867		
Deposits		
Total		7,503 99
Amount This Check		596 75
Balance		6,907 24

GAFFNEY DYERS, INCORPORATED
CHEROKEE BOULEVARD
GAFFNEY, SC 29340

FIRST FEDERAL BANK OF
GAFFNEY
Gaffney, Sc 29340

June 6, 19 -- 67-346 / 532

Pay to the order of Williams Tire Company $596.75

Five hundred ninety-six and 75/100 — Dollars

No. 110

Student's Name

:0532...9034.. 6534 8516

VII F-32